

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 13<sup>th</sup> December, 2019**

**No. 580**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 17 /2019 – State Tax (Rate)**

**Date: 30<sup>th</sup> September, 2019**

### NOTIFICATION

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department, No.26/2018- State Tax (Rate), dated the 31<sup>st</sup> December, 2018, namely:-

In the said notification, -

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
- (ii) in the opening paragraph, for the word and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —  
“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**